

# APPLICATION FOR EXTENSION OF TIME TO FILE S CORPORATION BUSINESS TAX RETURN

**S**  
**1999**

**ENTER INCOME YEAR BEGINNING** , 1999, **AND** **ENDING** ,

CT TAX REGISTRATION NUMBER

<b>TAXPAYER</b>  <b>(Please type or print)</b>	Corporation Name ▶	DATE RECEIVED (For Dept. Use Only)								
	Number and Street ▶									
	City or Town State ZIP Code ▶	FEDERAL EMPLOYER ID NUMBER								

**THIS IS A REQUEST FOR A SIX MONTH EXTENSION TO FILE *ONLY* FORM CT-1120S**

Each S corporation must submit payment of any tax due or believed to be due with this application for an extension of time to file, whether or not an application for federal extension has been approved. (See instructions)

I request a six-month extension of time, to October 15, 2000, to file my Connecticut S Corporation Business Tax Return for calendar year 1999 or until \_\_\_\_\_ for fiscal year ending \_\_\_\_\_.

A federal extension has been requested on federal Form 7004, *Application for Automatic Extension of Time to File Corporation Income Tax Return* for calendar year 1999, or for fiscal year beginning \_\_\_\_\_, 1999, and ending \_\_\_\_\_, 1999. ☐ Yes ☐ No

If **NO**, the reason for the Connecticut extension is

FOR DEPARTMENT OF REVENUE SERVICES USE ONLY	
▶ Ext. To:	

— NOTIFICATION WILL BE SENT ONLY IF EXTENSION REQUEST IS DENIED —

Does this return include the assets, liabilities, and items of income, deduction, and credit of a subsidiary that is a Qualified Subchapter S Subsidiary (QSSS)?

☐ Yes ☐ No

If yes, attach a copy of the federal QSSS election Form 966 and a schedule listing the name and Connecticut Tax Registration Number of each QSSS.

## TENTATIVE RETURN

Computation	1. Tentative amount of tax due for this taxable year (Minimum tax \$250) .....		1		
	2a. Tax credits .....	2a			
	2b. Payments of estimated tax .....	2b			
	2c. Overpayment from prior year .....	2c			
	2. Total tax credits and payments (Add Lines 2a, 2b and 2c) .....		2		
	3. <b>Balance due with this return</b> (Subtract Line 2 from Line 1) .....		3		

**Make check payable to:** COMMISSIONER OF REVENUE SERVICES. Write the S corporation's Connecticut Tax Registration Number and "1999 Form CT-1120S EXT" on the check. Attach check to return with paper clip. **DO NOT STAPLE.**

**Mail to:** STATE OF CONNECTICUT  
Department of Revenue Services  
PO Box 150406  
Hartford CT 06115-0406

**NOTE:** If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.

**DECLARATION:** I declare under the penalty of false statement that I have examined this return and, to the best of my knowledge and belief, it is true, complete and correct. (The penalty for false statement is imprisonment not to exceed one year or a fine not to exceed two thousand dollars, or both.) Declaration of preparer (other than the taxpayer) is based on all information of which preparer has any knowledge.

<b>SIGN HERE</b>  Keep a copy of this return for your records	Signature of Corporate Officer	Title	Date	Telephone Number (      )
	Paid Preparer's Signature		Date	Federal Employer ID Number
	Firm's Name and Address			Telephone Number (      )

**SEE INSTRUCTIONS ON REVERSE SIDE**

# 1999 FORM CT-1120S EXT Instructions

## Purpose

Use **Form CT-1120S EXT**, *Application for Extension of Time to File S Corporation Business Tax Return*, to request a six-month extension to file **Form CT-1120S**, *S Corporation Business Tax Return*. It is not necessary to include a reason for the Connecticut extension request if an extension on federal Form 7004 was already filed with the Internal Revenue Service.

If federal Form 7004 was not filed, the S corporation can apply for a six-month extension to file **Form CT-1120S**, *Connecticut S Corporation Business Tax Return* provided there is reasonable cause for the request.

**This extension is not an extension to file Form CT-1120SI, S Corporation Information and Composite Income Tax Return. Form CT-1120SI EXT is used for that purpose.**

The Department of Revenue Services will notify the S corporation only if the request for extension is denied.

To obtain a Connecticut filing extension the S corporation must complete **Form CT-1120S EXT** in its entirety, including all tax credits; file it by the fifteenth day of the fourth month following the close of the income year; and pay the amount shown on the front page, Line 3.

**NOTE:** Form CT-1120S EXT **only** extends the **time to file** the Connecticut S Corporation Business Tax Return. Form CT-1120S EXT **does not extend** the **time to pay** the amount of tax due.

## Penalty and Interest

Interest will be assessed at the rate of 1% per month or fraction thereof on any underpayment of tax computed from the fifteenth day of the fourth month following the close of the income year. The penalty for underpayment of tax is 10% (.10) or \$50, whichever is greater. For income years beginning on or after January 1, 1999, a taxpayer that has been granted a filing extension may avoid a late payment penalty provided the outstanding balance due is 10% or less **and** is paid with the filing of the Connecticut S Corporation Business Tax Return. In the event that no tax is due, the Commissioner of Revenue Services may impose a \$50 penalty for the late filing of any return or report that is required by law to be filed.

## When To File Form CT-1120S EXT

File **Form CT-1120S EXT** on or before the fifteenth day of the fourth month following the close of the income year (April 15 for calendar year taxpayers). **If the due date falls on a Saturday, Sunday or legal holiday, the next business day is the due date.** (Due to the Patriots' Day holiday, the extension will be timely if received or if the date shown by the U.S. Postal Service cancellation mark (or acceptable private delivery service) is on or before April 18, 2000.)

## Required Information

Enter the beginning and ending dates of the S corporation's income year, corporate name, address, Connecticut Tax Registration Number, and Federal Employer Identification Number.

## Signature

This form must be signed by an officer of the S corporation.

## Others Who May Sign

Anyone (including attorneys, accountants, and enrolled agents) with a signed Power of Attorney on file may sign for the S corporation in place of a corporate officer.

## Where to File

Mail to: State of Connecticut  
Department of Revenue Services  
P O Box 150406  
Hartford CT 06115-0406